



Orange County Public Law Library

515 North Flower Street
Santa Ana, CA 92703-2354
(714) 338-6790
www.ocpll.org

Brendan E. Starkey
Director

Hon. Glenn R. Salter, President
Hon. Michele Bell
Hon. William Claster
Hon. Robert A. Knox
Sherry L. Leysen, Esq.
Hon. Elizabeth G. Macias
Sup. Vicente F. Sarmiento

NOTICE OF MEETING

Please be advised that the Board of Trustees of the Orange County Public Law Library will meet at the library Tuesday, June 17, 2025 at 12:15 p.m.

Agenda

- I. Informative Matters
- II. Minutes of May 20 Meeting
- III. Consent Calendar: Investment Reports
- IV. Auditor's Proposal for Biennial Audit
- V. Proposed FY 2025-26 Budget
- VI. Building Update
- VII. Comments from Trustees and Staff
- VIII. Public Comment per Government Code § 54954.3

Supporting documentation is available for review in the Law Library Administrative Offices, Monday-Friday, 8 a.m.- 5 p.m., except where exempt from disclosure.

Those requiring accommodations under the Americans with Disabilities Act should contact the Law Library Administrative Offices at least 24 hours prior to the meeting at (714) 338-6803. Later requests will be accommodated to the extent feasible.

Attachments:

Agenda I Informative Matters

Agenda II May Minutes

Agenda III Consent Calendar

Agenda IV Auditor's Proposal

Agenda V Proposed Budget

Financial Statement

Filing Fee Statistics

Submitted Warrant Lists

CAL-Card Log

Building and Security Event Log

New Acquisitions List

Agenda I

Informative Matters

The library is planning an estate planning workshop with the Elder Law & Disability Rights Center. A trial run is scheduled for August 16 and 23 at the library.

Staff solicited proposals from county-approved vendors for a security camera system upgrade and expansion. We received four responses and after conferring with the vendors, are going through the selection process.

The library closed at 4 p.m. June 9 due to a rapidly increasing number of law enforcement personnel in riot gear around the neighboring federal building. After checking with authorities, we opened as scheduled the following morning.

The director will be attending the annual meeting of the American Association of Law Libraries in July. He will be speaking at the program "To Boldly Go Where Everyone Else Has Gone Before: Generative AI Policy and Practice in Government Libraries."



Orange County Public Law Library

515 North Flower Street
Santa Ana, CA 92703-2354
(714) 338-6790
www.ocpll.org

Brendan E. Starkey
Director

Hon. Glenn R. Salter, President
Hon. Michele Bell
Hon. William Claster
Hon. Robert A. Knox
Sherry L. Leysen, Esq.
Hon. Elizabeth G. Macias
Sup. Vicente F. Sarmiento

Minutes of Meeting

Board of Trustees
Orange County Public Law Library

The Board of Trustees of the Orange County Public Law Library met May 20, 2025 at 12:15 at the library.

Present: Hon. Glenn Salter, Hon. Michele Bell, Hon. William Claster, Hon. Robert A. Knox, Sherry Leysen, Esq., and Brendan Starkey.

Absent: Hon. Elizabeth G. Macias and Sup. Vicente F. Sarmiento.

President Salter called the meeting to order at 12:15 p.m.

Hon. Michele Bell informed the board that she would be attending by two-way audiovisual platform under Gov't Code § 54953(f) (caring for a sick family member).

Agenda I Discuss Informative Matters. The director discussed developments at the library since the last board meeting.

Agenda II Minutes of April 15, 2025 Meetings. Judge Knox moved that the minutes be approved. Judge Claster seconded the motion, which passed unanimously.

Approved 5-0

Agenda III Consent Calendar. There being no objection, summary investment reports from the Local Agency Investment Fund and the Orange County Investment Pool for April were deemed received and filed.

Approved 5-0

Agenda IV Consider Major Acquisitions for FY 2025-26. Judge Claster moved to approve the purchase of (1) a Lexis+ AI with Protégé account for four staff members at \$10,788 and (2) a network redesign and upgrade at \$19,513.27 in FY 2025-26. Ms. Leysen seconded the motion, which passed unanimously.

Approved 5-0

May 20, 2025 Minutes

- Agenda V Consider Additional Staff Position. The board discussed the proposal to add a reference and outreach librarian position and instructed staff to draft a proposed job description for the board's review at a future meeting.
- Agenda VI Comments from Trustees and Staff. There were no comments.
- Agenda VII Public Comment per Government Code § 54954.3. There was no public comment.

The board adjourned at 12:59.

I hereby certify that the foregoing minutes were prepared and certified by me.

The foregoing minutes are hereby approved.

Brendan E. Starkey
Recording Secretary

Hon. Michele Bell
Secretary

Agenda III

Consent Calendar

Attached are summary investment reports on the Local Agency Investment Fund and the Orange County Investment Pool for May.



PMIA/LAIF Performance Report as of 06/11/25



Quarterly Performance Quarter Ended 3/31/25

LAIF Apportionment Rate ⁽²⁾ :	4.48
LAIF Earnings Ratio ⁽²⁾ :	0.00012266258268207
LAIF Administrative Cost ^{(1)*} :	0.26
LAIF Fair Value Factor ⁽¹⁾ :	1.000849191
PMIA Daily ⁽¹⁾ :	4.30
PMIA Quarter to Date ⁽¹⁾ :	4.34
PMIA Average Life ⁽¹⁾ :	244

PMIA Average Monthly Effective Yields⁽¹⁾

May	4.272
April	4.281
March	4.313
February	4.333
January	4.366
December	4.434

Pooled Money Investment Account Monthly Portfolio Composition ⁽¹⁾ 5/31/25 \$166.7 billion

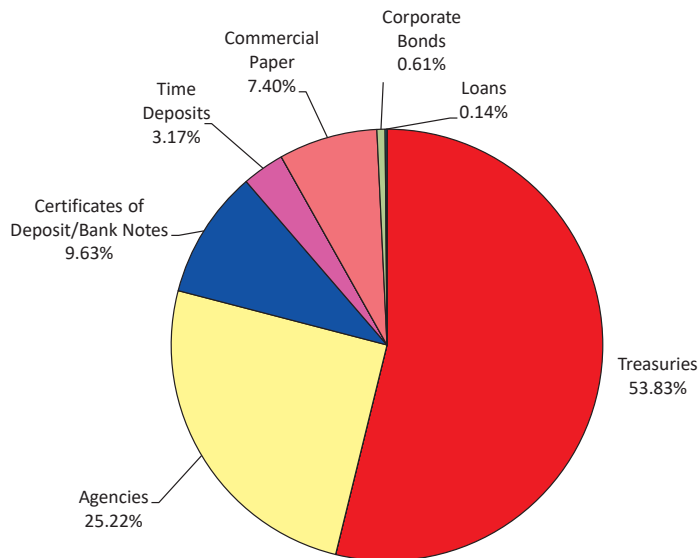


Chart does not include \$1,087,000.00 in mortgages, which equates to 0.001%. Percentages may not total 100% due to rounding.

Daily rates are now available here. [View PMIA Daily Rates](#)

Notes: The apportionment rate includes interest earned on the CalPERS Supplemental Pension Payment pursuant to Government Code 20825 (c)(1) and interest earned on the Wildfire Fund loan pursuant to Public Utility Code 3288 (a).

*The percentage of administrative cost equals the total administrative cost divided by the quarterly interest earnings. The law provides that administrative costs are not to exceed 5% of quarterly EARNINGS of the fund. However, if the 13-week Daily Treasury Bill Rate on the last day of the fiscal year is below 1%, then administrative costs shall not exceed 8% of quarterly EARNINGS of the fund for the subsequent fiscal year.

Source:

⁽¹⁾ State of California, Office of the Treasurer

⁽²⁾ State of California, Office of the Controller

California State Treasurer
Fiona Ma, CPA



Local Agency Investment Fund
P.O. Box 942809
Sacramento, CA 94209-0001
(916) 653-3001

June 02, 2025

[LAIF Home](#)
[PMIA Average](#)
[Monthly Yields](#)

ORANGE COUNTY PUBLIC LAW LIBRARY

DIRECTOR
515 NORTH FLOWER STREET
SANTA ANA, CA 92703-2354

[Tran Type Definitions](#)

Account Number: 16-30-005

May 2025 Statement

Account Summary

Total Deposit:	0.00	Beginning Balance:	5,832,500.31
Total Withdrawal:	0.00	Ending Balance:	5,832,500.31



OFFICE OF THE TREASURER-TAX COLLECTOR
SHARI L. FREIDENRICH, CPA, CCMT, CPFA, ACPFIM



ORANGE COUNTY TREASURY POOL APPORTIONMENT YIELDS & BASIS POINT FEES

FY 24/25	Date	Year	Monthly Apportionment Gross Yield	Monthly Apportionment Net Yield	Charged Basis Point Fees	Actual Basis Point Fees
	July	2024	4.364%	4.314%	5.0	
YTD	August	2024	4.382%	4.332%	5.0	
GROSS	September	2024	4.460%	4.410%	5.0	
YIELD	October	2024	4.317%	4.267%	5.0	
4.274%	November	2024	4.373%	4.323%	5.0	
	December	2024	4.282%	4.242%	4.0	Not Yet
	January	2025	4.201%	4.161%	4.0	Available
	February	2025	4.370%	4.360%	1.0	
YTD NET	March	2025	4.120%	4.110%	1.0	
YIELD	April	2025	4.167%	4.167%	0.0	
4.243%	May	2025	4.054%	4.054%	0.0	
	June	2025				

FY 23/24	Date	Year	Monthly Apportionment Gross Yield	Monthly Apportionment Net Yield	Charged Basis Point Fees	Actual Basis Point Fees
YTD	July	2023	3.806%	3.756%	5.0	2.7
GROSS	August	2023	3.893%	3.843%	5.0	2.7
YIELD	September	2023	4.074%	4.024%	5.0	2.7
4.280%	October	2023	4.121%	4.071%	5.0	2.7
	November	2023	4.327%	4.277%	5.0	2.7
	December	2023	4.398%	4.348%	5.0	2.7
YTD NET	January	2024	4.326%	4.276%	5.0	2.7
YIELD	February	2024	4.518%	4.498%	2.0	2.7
4.246%	March	2024	4.320%	4.300%	2.0	2.7
	April	2024	4.478%	4.468%	1.0	2.7
	May	2024	4.376%	4.366%	1.0	2.7
	June	2024	4.492%	4.492%	0.0	2.7

FY 22/23	Date	Year	Monthly Apportionment Gross Yield	Monthly Apportionment Net Yield	Charged Basis Point Fees	Actual Basis Point Fees
YTD	December	2022	2.821%	2.766%	5.5	3.2
GROSS	January	2023	2.917%	2.887%	3.0	3.2
YIELD ¹	February	2023	3.115%	3.085%	3.0	3.2
3.289%	March	2023	3.283%	3.253%	3.0	3.2
	April	2023	3.539%	3.509%	3.0	3.2
	May	2023	3.596%	3.566%	3.0	3.2
YTD NET	June	2023	3.732%	3.732%	0.0	3.2
YIELD ¹						
3.260%						

¹ The Orange County Treasury Pool's gross and net yield reporting began in December 2022. The FY 22/23 YTD yields are only for the period from December 2022 to June 2023.

**ORANGE COUNTY INVESTMENT FUND (OCIF)
ORANGE COUNTY TREASURY POOL (OCTP), SPECIFIC INVESTMENT AND BOND PROCEEDS
FOR THE MONTH OF APRIL 2025**

TREASURY POOL INVESTMENT STATISTICS		
DESCRIPTION	BALANCES	APRIL
Orange County Treasury Pool (OCTP)	Market Value ⁽²⁾	\$16,604,793,115
	Cost (Capital)	\$16,438,875,458
	Average Balance	\$16,460,810,993
	Book Value	\$16,559,138,504
	STATISTICS	
	Duration	0.69
	Daily Yield	4.14%
	Net Asset Value (NAV)	1.0028
SPECIFIC INVESTMENT ACCOUNTS STATISTICS ⁽¹⁾		
DESCRIPTION	BALANCES	APRIL
Pension Prepayment-CEO (PP-CEO)	Market Value	\$520,533,960
	Cost (Capital)	\$498,966,719
	Average Balance	\$498,966,719
	Book Value	\$520,026,463
	STATISTICS	
	Gross Yield	5.11%
	Net Asset Value (NAV)	1.0010
Fountain Valley School District Fund 40 (FVSD)	Market Value	\$33,826,404
	Cost (Capital)	\$33,146,097
	Average Balance	\$33,302,822
	Book Value	\$33,734,096
	STATISTICS	
	Gross Yield	3.14%
	Net Asset Value (NAV)	1.0027
	Total Market Value	\$554,360,364
	Total Average Balance	\$532,269,541
	Total Book ValueBook Value	\$553,760,559
BOND PROCEEDS ACCOUNT STATISTICS ⁽¹⁾		
DESCRIPTION	BALANCES	APRIL
CCCD Series 2017E Bonds (CCCD)	Market Value ⁽²⁾	\$53,712,482
	Cost (Capital)	\$25,693,397
	Monthly Avg Balance	\$25,693,440
	Book Value	\$24,615,960
	STATISTICS	
	Gross Yield	3.16%
	Net Asset Value (NAV)	0.9633

Agenda IV


Auditor's Proposal for Biennial Audit

The library is audited biennially, typically during August in odd-numbered years. Eadie + Payne, LLP handled our last two audits in 2021 and 2023. Their proposal for an audit of FY24 and FY25 at a fee of \$22,000 is attached.


Action required: motion to retain Eadie + Payne, LLP for auditing services.

Staff recommendation: approve.



 3880 Lemon St., Ste. 300
Riverside, CA 92501

 P.O. Box 1529
Riverside, CA 92502-1529

 951-241-7800

 www.eadiepaynellp.com

June 12, 2025

Board of Trustees
Orange County Public Law Library
515 N. Flower St.
Santa Ana, CA 92703

Dear Board of Trustees:

We are pleased to confirm our understanding of the services we are to provide to the Orange County Public Law Library for the years ended June 30, 2024 and 2025. This letter, and the attached Terms and Conditions Addendum and any other attachments incorporated herein (collectively, "Agreement"), confirms our understanding of the terms and objectives of our engagement and the nature and limitations of the services we will provide. The engagement between you and our firm will be governed by the terms of this Agreement.

You have requested that we audit the statements of assets, liabilities and fund balance - modified cash basis of Orange County Public Law Library, as of June 30, 2024 and 2025, and the related statements of revenues and expenses – modified cash basis for the years then ended and the related notes to the financial statements. We are pleased to confirm our acceptance and our understanding of this audit engagement by means of this letter.

The objectives of our audit are to obtain reasonable assurance about whether the financial statements as a whole are free from material misstatement, whether due to fraud or error, and to issue an auditor's report that includes our opinion. Reasonable assurance is a high level of assurance but is not absolute assurance and therefore is not a guarantee that an audit conducted in accordance with auditing standards generally accepted in the United States of America (GAAS) and *Government Auditing Standards* will always detect a material misstatement when it exists. Misstatements, including omissions, can arise from fraud or error and are considered material if there is a substantial likelihood that, individually or in the aggregate, they would influence the judgment made by a reasonable user based on the financial statements.

Accounting principles generally accepted in the United States of America, (U.S. GAAP,) as promulgated by the Governmental Accounting Standards Board (GASB) require that management's discussion and analysis and budgetary comparison information be presented to supplement the basic financial statements.

Such information, although not a part of the basic financial statements, is required by the GASB, who considers it to be an essential part of financial reporting for placing the basic financial statements in an appropriate operational, economic, or historical context. As part of our engagement, we will apply certain limited procedures to the required supplementary information (RSI) in accordance with auditing standards generally accepted in the United States of America, (U.S. GAAS). These limited procedures will consist primarily of inquiries of management regarding their methods of measurement and presentation, and comparing the information for consistency with management's responses to our inquiries. We will not express an opinion or provide any form of assurance on the RSI. The following RSI is required by U.S. GAAP. This RSI will be subjected to certain limited procedures but will not be audited:

1. Management's discussion and analysis
2. Budgetary comparison information

Auditor Responsibilities

We will conduct our audit in accordance with GAAS and in accordance with *Government Auditing Standards*. As part of an audit in accordance with GAAS and in accordance with *Government Auditing Standards*, we exercise professional judgment and maintain professional skepticism throughout the audit. We also:

- Identify and assess the risks of material misstatement of the financial statements, whether due to fraud or error, design and perform audit procedures responsive to those risks, and obtain audit evidence that is sufficient and appropriate to provide a basis for our opinion. The risk of not detecting a material misstatement resulting from fraud is higher than for one resulting from error, as fraud may involve collusion, forgery, intentional omissions, misrepresentations, or the override of internal control.
- Obtain an understanding of internal control relevant to the audit in order to design audit procedures that are appropriate in the circumstances, but not for the purpose of expressing an opinion on the effectiveness of the entity's internal control. However, we will communicate to you in writing concerning any significant deficiencies or material weaknesses in internal control relevant to the audit of the financial statements that we have identified during the audit.
- Evaluate the appropriateness of accounting policies used and the reasonableness of significant accounting estimates made by management, as well as evaluate the overall presentation of the financial statements, including the disclosures, and whether the financial statements represent the underlying transactions and events in a manner that achieves fair presentation.
- Conclude, based on the audit evidence obtained, whether there are conditions or events, considered in the aggregate, that raise substantial doubt about Orange County Public Law Library's ability to continue as a going concern for a reasonable period of time.

Because of the inherent limitations of an audit, together with the inherent limitations of internal control, an unavoidable risk that some material misstatements may not be detected exists, even though the audit is properly planned and performed in accordance with GAAS and in accordance with *Government Auditing Standards*.

Our responsibility as auditors is limited to the period covered by our audit and does not extend to any other periods.

Compliance with Laws and Regulations

As previously discussed, as part of obtaining reasonable assurance about whether the basic financial statements are free of material misstatement, we will perform tests of Orange County Public Law Library's compliance with the provisions of applicable laws, regulations, contracts, and agreements. However, the objective of our audit will not be to provide an opinion on overall compliance and we will not express such an opinion.

Management Responsibilities

Our audit will be conducted on the basis that management and those charged with governance acknowledge and understand that they have responsibility:

- a. For the preparation and fair presentation of the basic financial statements in accordance with the modified cash basis of accounting;
- b. For the design, implementation, and maintenance of internal control relevant to the preparation and fair presentation of basic financial statements that are free from material misstatement, whether due to error, fraudulent financial reporting, misappropriation of assets, or violations of laws, governmental regulations, grant agreements, or contractual agreements; and
- c. To provide us with:
 - i. Access to all information of which management is aware that is relevant to the preparation and fair presentation of the basic financial statements such as records, documentation, and other matters;
 - ii. Additional information that we may request from management for the purpose of the audit;
 - iii. Unrestricted access to persons within the entity from whom we determine it necessary to obtain audit evidence.
- d. For including the auditor's report in any document containing basic financial statements that indicates that such basic financial statements have been audited by us;
- e. For identifying and ensuring that the entity complies with the laws and regulations applicable to its activities;
- f. For adjusting the basic financial statements to correct material misstatements and confirming to us in the management representation letter that the effects of any uncorrected misstatements aggregated by us during the current engagement and pertaining to the current year period(s) under audit are immaterial, both individually and in the aggregate, to the basic financial statements as a whole; and
- g. For acceptance of nonattest services, including identifying the proper party to oversee nonattest work;
- h. For maintaining adequate records, selecting and applying accounting principles, and safeguarding assets;
- i. For informing us of any known or suspected fraud affecting the entity involving management, employees with significant role in internal control and others where fraud could have a material effect on the financials; and
- j. For the accuracy and completeness of all information provided.

With regard to the supplementary information referred to above, you acknowledge and understand your responsibility: (a) for the preparation of the supplementary information in accordance with the applicable criteria; (b) to provide us with the appropriate written representations regarding supplementary information; (c) to include our report on the supplementary information in any document that contains the supplementary information and that indicates that we have reported on such supplementary information; and (d) to present the supplementary information with the audited basic financial statements, or if the supplementary information will not be presented with the audited basic financial statements, to make the audited basic financial statements readily available to the intended users of the supplementary information no later than the date of issuance by you of the supplementary information and our report thereon.

As part of our audit process, we will request from management and those charged with governance, written confirmation concerning representations made to us in connection with the audit.

Nonattest Services

With respect to any nonattest services we perform, (*i.e.*,

At the end of the year, we agree to perform the following:

- *Propose adjusting or correcting journal entries to be reviewed and approved by Orange County Public Law Library's management.*
- *Prepare Orange County Public Law Library's financial statements – modified cash basis.*

We will not assume management responsibilities on behalf of Orange County Public Law Library. However, we will provide advice and recommendations to assist management of Orange County Public Law Library in performing its responsibilities.

Orange County Public Law Library's management is responsible for (a) making all management decisions and performing all management functions; (b) assigning a competent individual to oversee the services; (c) evaluating the adequacy of the services performed; (d) evaluating and accepting responsibility for the results of the services performed; and (e) establishing and maintaining internal controls, including monitoring ongoing activities.

Our responsibilities and limitations of the nonattest services are as follows:

- The nonattest services are limited to the services previously outlined. Our firm, in its sole professional judgment, reserves the right to refuse to do any procedure or take any action that could be construed as making management decisions or assuming management responsibilities, including determining account coding and approving journal entries. Our firm will advise Orange County Public Law Library with regard to tax positions taken in the preparation of the tax return, but Orange County Public Law Library must make all decisions with regard to those matters.

Reporting

We will issue a written report upon completion of our audit of Orange County Public Law Library's basic financial statements. Our report will be addressed to the Board of Trustees Orange County Public Law Library. Circumstances may arise in which our report may differ from its expected form and content based on the results of our audit. Depending on the nature of these circumstances, it may be necessary for us to modify our opinions, add an emphasis-of-matter or other-matter paragraph(s) to our auditor's report, or if necessary, withdraw from the engagement. If our opinions on the basic financial statements are other than unmodified, we will discuss the reasons with you in advance. If, for any reason, we are unable to complete the audit or are unable to form or have not formed opinions, we may decline to express opinions or to issue a report as a result of this engagement.

Other

Eadie and Payne, LLP meets the independence requirements contained in the Government Auditing Standards, issued by the Comptroller General of the United States, and Rules 101 and 102 of the American Institute of CPAs Code of Professional Conduct with respect to the audit of the Orange County Public Law Library for the years ended June 30, 2024 and 2025.

Government Auditing Standards require that we provide you with a copy of our most recent external peer review report and any letter or comment, and any subsequent peer review reports and letters of comment received during the period of the contract. Our 2022 peer review accompanies this letter (Attachment A).

We understand that your employees will prepare all confirmations we request and will locate any documents or support for any other transactions we select for testing.

If you intend to publish or otherwise reproduce the basic financial statements and make reference to our firm, you agree to provide us with printers' proofs or masters for our review and approval before printing. You also agree to provide us with a copy of the final reproduced material for our approval before it is distributed.

Regarding the electronic dissemination of audited financial statements, including financial statements published electronically on your Internet website, you understand that electronic sites are a means to distribute information and, therefore, we are not required to read the information contained in these sites or to consider the consistency of other information in the electronic site with the original document.

Professional standards prohibit us from being the sole host and/or the sole storage for your financial and non-financial data. As such, it is your responsibility to maintain your original data and records and we cannot be responsible to maintain such original information. By signing this engagement letter, you affirm that you have all the data and records required to make your books and records complete.

Provisions of Engagement Administration, Timing and Fees

During the course of the engagement, we may communicate with you or your personnel via fax or e-mail, and you should be aware that communication in those mediums contains a risk of misdirected or intercepted communications.

The timing of our audit will be scheduled for performance and completion as agreed upon with Orange County Public Law Library's management.

Eden C. Casareno is the engagement partner for the audit services specified in this letter. Her responsibilities include supervising EadiePayne's services performed as part of this engagement and signing or authorizing another qualified firm representative to sign the audit report.

Our fees are based on the amount of time required at various levels of responsibility, plus actual out-of-pocket expenses. Invoices will be rendered every two weeks and are payable upon presentation. Our fee for these services will be \$22,000. We will notify you immediately of any circumstances we encounter that could significantly affect this initial fee estimate. Whenever possible, we will attempt to use Orange County Public Law Library's personnel to assist in the preparation of schedules and analyses of accounts. This effort could substantially reduce our time requirements and facilitate the timely conclusion of the audit. Further, we will be available during the year to consult with you on financial management and accounting matters of a routine nature.

During the course of the audit we may observe opportunities for economy in, or improved controls over, your operations. We will bring such matters to the attention of the appropriate level of management, either orally or in writing.

You agree to inform us of facts that may affect the basic financial statements of which you may become aware during the period from the date of the auditor's report to the date the financial statements are issued.

We agree to retain our audit documentation or work papers for a period of at least five years from the date of our report.

At the conclusion of our audit engagement, we will communicate to Board of Trustees the following significant findings from the audit:

- Our view about the qualitative aspects of the entity's significant accounting practices;
- Significant difficulties, if any, encountered during the audit;
- Uncorrected misstatements, other than those we believe are trivial, if any;
- Disagreements with management, if any;
- Other findings or issues, if any, arising from the audit that are, in our professional judgment, significant and relevant to those charged with governance regarding their oversight of the financial reporting process;
- Material, corrected misstatements that were brought to the attention of management as a result of our audit procedures;
- Representations we requested from management;

- Management's consultations with other accountants, if any; and
- Significant issues, if any, arising from the audit that were discussed, or the subject of correspondence, with management.

The audit documentation for this engagement is the property of EadiePayne and constitutes confidential information. However, we may be requested to make certain audit documentation available to regulators pursuant to authority given to it by law or regulation, or to peer reviewers. If requested, access to such audit documentation will be provided under the supervision of EadiePayne's personnel. Furthermore, upon request, we may provide copies of selected audit documentation to regulators. The regulators may intend, or decide, to distribute the copies of information contained therein to others, including other governmental agencies.

Please sign and return the attached copy of this letter to indicate your acknowledgment of, and agreement with, the arrangements for our audit of the basic financial statements including our respective responsibilities.

We appreciate the opportunity to be your financial statement auditors and look forward to working with you and your staff.

Respectfully,



Eden C. Casareno

Attachment:

Peer Review Letter
Terms and Conditions Addendum

RESPONSE:

This letter correctly sets forth our understanding.

Orange County Public Law Library

Acknowledged and agreed on behalf of Orange County Public Law Library by:

Management Signature: _____

Title: _____

Date: _____

Governance Signature: _____

Title: _____

Date: _____



Report on the Firm's System of Quality Control

October 7, 2022

To the Partners of Eadie & Payne, LLP
and the Peer Review Committee of the California Society of CPAs

We have reviewed the system of quality control for the accounting and auditing practice of Eadie & Payne, LLP (the firm) in effect for the year ended April 30, 2022. Our peer review was conducted in accordance with the Standards for Performing and Reporting on Peer Reviews established by the Peer Review Board of the American Institute of Certified Public Accountants (Standards).

A summary of the nature, objectives, scope, limitations of, and the procedures performed in a system review as described in the Standards may be found at www.aicpa.org/prsummary. The summary also includes an explanation of how engagements identified as not performed or reported on in conformity with applicable professional standards, if any, are evaluated by a peer reviewer to determine a peer review rating.

Firm's Responsibility

The firm is responsible for designing and complying with a system of quality control to provide the firm with reasonable assurance of performing and reporting in conformity with the requirements of applicable professional standards in all material respects. The firm is also responsible for evaluating actions to promptly remediate engagements deemed as not performed or reported on in conformity with the requirements of applicable professional standards, when appropriate, and for remediating weaknesses in its system of quality control, if any.

Peer Reviewer's Responsibility

Our responsibility is to express an opinion on the design of and compliance with the firm's system of quality control based on our review.

Required Selections and Considerations

Engagements selected for review included an engagement performed under *Government Auditing Standards*, including a compliance audit under the Single Audit Act; and an audit of an employee benefit plan.

As a part of our peer review, we considered reviews by regulatory entities as communicated by the firm, if applicable, in determining the nature and extent of our procedures.

Opinion

In our opinion, the system of quality control for the accounting and auditing practice of Eadie & Payne, LLP in effect for the year ended April 30, 2022, has been suitably designed and complied with to provide the firm with reasonable assurance of performing and reporting in conformity with applicable professional standards in all material respects. Firms can receive a rating of *pass*, *pass with deficiency(ies)*, or *fail*. Eadie & Payne, LLP has received a peer review rating of *pass*.

Price Paige & Company

Price Paige & Company

570 N. Magnolia Avenue, Suite 100
Clovis, CA 93611

tel 559.299.9540
fax 559.299.2344

Eadie and Payne, LLP's Terms and Conditions Addendum

Overview

This addendum to the engagement letter describes our standard terms and conditions ("Terms and Conditions") related to our provision of services to you. This addendum and the accompanying engagement letter comprise your agreement with us ("Agreement"). If there is any inconsistency between the engagement letter and this *Terms and Conditions Addendum*, the engagement letter will prevail to the extent of the inconsistency.

For the purposes of this *Terms and Conditions Addendum*, any reference to "we," "us," or "our" is a reference to Eadie and Payne, LLP, and any reference to "you," or "your" is a reference to the party or parties that have engaged us to provide services. References to "Agreement" mean the engagement letter or other written document describing the scope of services, any other attachments incorporated therein, and this *Terms and Conditions Addendum*.

Billing and Payment Terms

We will bill you for our professional fees and out-of-pocket costs monthly as work progresses. Payment is due upon receipt. If payment is not received within 30 days, you will be assessed interest charges of 1% per month on the unpaid balance.

We reserve the right to suspend or terminate our work for non-payment of fees. If our work is suspended or terminated, you agree that we will not be responsible for your failure to meet governmental and other deadlines, for any penalties or interest that may be assessed against you resulting from your failure to meet such deadlines, and for any other damages (including but not limited to consequential, indirect, lost profits, or punitive damages) incurred as a result of the suspension or termination of our services.

Electronic Data Communication and Storage

In the interest of facilitating our services to you, we may send data over the Internet, or store electronic data via computer software applications hosted remotely on the Internet or utilize cloud-based storage. Your confidential electronic data may be transmitted or stored using these methods. We may use third party service providers to store or transmit this data, such as providers of tax return preparation software. In using these data communication and storage methods, our firm employs measures designed to maintain data security. We use reasonable efforts to keep such communications and electronic data secure in accordance with our obligations under applicable laws, regulations, and professional standards. We require our third party vendors to do the same.

You recognize and accept that we have no control over the unauthorized interception or breach of any communications or electronic data once it has been transmitted or if it has been subject to unauthorized access while stored, notwithstanding all reasonable security measures employed by us or our third party vendors. You consent to our use of these electronic devices and applications and submission of confidential client information to third party service providers during this engagement.

Client Portals

To enhance our services to you, we will utilize a client portal, a collaborative, virtual workspace in a protected, online environment. The client portal permits real-time collaboration across geographic boundaries and time zones and allows Eadie and Payne, LLP and you to share data, engagement information, knowledge, and deliverables in a protected environment. In order to use the client portal, you will be required to execute a client portal agreement and agree to be bound by the terms, conditions and limitations of such agreement.

You agree that Eadie and Payne, LLP has no responsibility for the activities of the client portal and agree to indemnify and hold Eadie and Payne, LLP harmless with respect to any and all claims arising from or related to the operation of the client portal. While the client portal backs up your files to a third party server, we recommend that you also maintain your own backup files.

Items placed on the client portal will be deleted periodically according to firm policy.

Newsletters and Similar Communications

We may send newsletters, emails, explanations of technical developments or similar communications to you. These communications are of a general nature and should not be construed as professional advice. We may not send all such communications to you. These communications do not continue a client relationship with you, nor do they constitute advice or an undertaking on our part to monitor issues for you.

Records Management

Record Retention and Ownership

We will return all of your original records and documents provided to us at the conclusion of the engagement. Your records are the primary records for your operations and comprise the backup and support for your work product. Our copies of your records and documents are not a substitute for your own records and do not mitigate your record retention obligations under any applicable laws or regulations.

Workpapers and other documents created by us are our property and will remain in our control. Copies are not to be distributed without your written request and our prior written consent. Our workpapers will be maintained by us in accordance with our firm's record retention policy and any applicable legal and regulatory requirements.

Our firm destroys workpaper files after a period of 5 years. Catastrophic events or physical deterioration may result in damage to or destruction of our firm's records, causing the records to be unavailable before the expiration of the retention period as stated in our record retention policy.

Working Paper Access Requests by Regulators and Others

State, federal and foreign regulators may request access to or copies of certain workpapers pursuant to applicable legal or regulatory requirements. Requests also may arise with respect to peer review, an ethics investigation, or the sale of our accounting practice. If requested, access to such workpapers will be provided under the supervision of firm personnel. Regulators may request copies of selected workpapers to distribute the copies or information contained therein to others, including other governmental agencies.

If we receive a request for copies of selected workpapers, provided that we are not prohibited from doing so by applicable laws or regulations, we agree to inform you of such request as soon as practicable. You may, within the time permitted for our firm to respond to any request, initiate such legal action as you deem appropriate, at your sole expense, to attempt to limit the disclosure of information. If you take no action within the time permitted for us to respond, or if your action does not result in a judicial order protecting us from supplying requested information, we may construe your inaction or failure as consent to comply with the request.

If we are not a party to the proceeding in which the information is sought, you agree to reimburse us for our professional time and expenses, as well as the fees and expenses of our legal counsel, incurred in responding to such requests. This paragraph will survive termination of this Agreement.

Summons or Subpoenas

All information you provide to us in connection with this engagement will be maintained by us on a strictly confidential basis.

If we receive a summons or subpoena which our legal counsel determines requires us to produce documents from this engagement or testify about this engagement, provided that we are not prohibited from doing so by applicable laws or regulations, we agree to inform you of such summons or subpoena as soon as practicable. You may, within the time permitted for our firm to respond to any request, initiate such legal action as you deem appropriate, at your sole expense, to attempt to limit discovery. If you take no action within the time permitted for us to respond, or if your action does not result in a judicial order protecting us from supplying requested information, we may construe your inaction or failure as consent to comply with the request.

If we are not a party to the proceeding in which the information is sought, you agree to reimburse us for our professional time and expenses, as well as the fees and expenses of our legal counsel, incurred in responding to such requests. This paragraph will survive termination of this Agreement.

Disclaimer of Legal and Investment Advice

Our services under this Agreement do not constitute legal or investment advice unless specifically agreed to in the *Engagement Objective and Scope* section of this Agreement. We recommend that you retain legal counsel and investment advisors to provide such advice.

Brokerage or Investment Advisory Statements

If you provide our firm with copies of brokerage (or investment advisory) statements and/or read-only access to your accounts, we will use the information solely for the purpose described in the *Engagement Objective and Scope* section of the engagement letter. We will rely on the accuracy of the information provided in the statements and will not undertake any action to verify this information. We will not monitor transactions, investment activity, provide investment advice, or supervise the actions of the entity or individuals entering into transactions or investment activities on your behalf. We recommend you receive and carefully review all statements upon receipt, and direct any questions regarding account activity to your banker, broker or investment advisor.

Other Income, Losses and Expenses

If you realized income, loss or expense from a business or supplemental income or loss, the reporting requirements of federal and state income tax authorities apply to such income, loss or expense. You are responsible for complying with all applicable laws and regulations pertaining to such operations, including the classification of workers as employees or independent contractors and related payroll tax and withholding requirements.

Limitations on Oral and Email Communications

We may discuss with you our views regarding the treatment of certain items or decisions you may face. We may also provide you with information in an email. Any advice or information delivered orally or in an email (rather than through a memorandum delivered as an email attachment) will be based upon limited research and a limited discussion and analysis of the underlying facts. Additional research or a more complete review of the facts may affect our analysis and conclusions.

Due to these limitations and the related risks, it may or may not be appropriate to proceed with any decision solely on the basis of any oral or email communication. You accept all responsibility, except to the extent caused by the gross negligence or willful misconduct of Eadie and Payne, LLP, for any loss, cost or expense resulting from your decision (i) not to have us perform the research and analysis necessary to reach a more definitive conclusion and (ii) to instead rely on an oral or email communication. The limitation in this paragraph will not apply to an item of written advice that is a deliverable of a separate engagement. If you wish to engage us to provide formal advice on a matter on which we have communicated orally or by email, we will confirm this in a separate engagement letter.

Management Responsibilities

While Eadie and Payne, LLP can provide assistance and recommendations, you are responsible for management decisions and functions, and for designating an individual with suitable skill, knowledge or experience to oversee any services that Eadie and Payne, LLP provides. You are responsible for evaluating the adequacy and results of the services performed and accepting responsibility for such services. You are ultimately responsible for establishing and maintaining internal controls, including monitoring ongoing activities.

Conflicts of Interest

If we, in our sole discretion, believe a conflict has arisen affecting our ability to deliver services to you in accordance with either the ethical standards of our firm or the ethical standards of our profession, we may be required to suspend or terminate our services without issuing our work product.

Alternative Dispute Resolution

If a dispute arises out of or relates to the Agreement including the scope of services contained herein, or the breach thereof, and if the dispute cannot be settled through negotiation, the parties agree first to try to settle the dispute by mediation administered by the American Arbitration Association ("AAA") under the *AAA Professional Accounting and Related Services Dispute Resolution Rules* before resorting to arbitration, litigation, or some other dispute resolution procedure. The mediator will be selected by agreement of the parties. If the parties cannot agree on a mediator, a mediator shall be designated by the AAA. Any mediator so designated must be acceptable to all parties. The mediation will be conducted in California.

The mediation will be treated as a settlement discussion and, therefore, will be confidential. The mediator may not testify for either party in any later proceeding related to the dispute. No recording or transcript shall be made of the mediation proceedings. The costs of any mediation proceedings shall be shared equally by all parties. Any costs for legal representation shall be borne by the hiring party.

Proprietary Information

You acknowledge that proprietary information, documents, materials, management techniques and other intellectual property we use are a material source of the services we perform and were developed prior to our association with you. Any new forms, software, documents or intellectual property we develop during this engagement for your use shall belong to us, and you shall have the limited right to use them solely within your business. All reports, templates, manuals, forms, checklists, questionnaires, letters, agreements and other documents which we make available to you are confidential and proprietary to us. Neither you, nor any of your agents, will copy, electronically store, reproduce or make available to anyone other than your personnel, any such documents. This provision will apply to all materials whether in digital, "hard copy" format or other medium.

Statute of Limitations

You agree that any claim arising out of this Agreement shall be commenced within one (1) year of the delivery of the work product to you, regardless of any longer period of time for commencing such claim as may be set by law. A claim is understood to be a demand for money or services, the service of a suit, or the institution of arbitration proceedings against Eadie and Payne, LLP.

Termination and Withdrawal

We reserve the right to withdraw from the engagement without completing services for any reason, including, but not limited to, your failure to comply with the terms of this Agreement or as we determine professional standards require.

Assignment

All parties acknowledge and agree that the terms and conditions of this Agreement shall be binding upon and inure to the parties' successors and assigns, subject to applicable laws and regulations.

Severability

If any portion of this Agreement is deemed invalid or unenforceable, said finding shall not operate to invalidate the remainder of the terms set forth in this Agreement.

Entire Agreement

The engagement letter, including this *Terms and Conditions Addendum* and any other attachments, encompasses the entire agreement of the parties and supersedes all previous understandings and agreements between the parties, whether oral or written. Any modification to the terms of this Agreement must be made in writing and signed by both parties.

Agenda V

Proposed FY 2025-26 Budget

Attached is a draft budget for FY 2025-26, along with explanatory material. The Finance Committee will meet before the regular board meeting and make recommendations to the full board.

Action required: motion to approve budget.

Review of Proposed FY 2025-26 Budget

Background

The library operates on a cash accounting method. Each fiscal year is treated separately. At fiscal year-end, any operating funds remaining are held for future use, either in our fund in the county treasury or in reserves. Our operating budget does not include capital income (interest on reserves) or capital expenses (equipment costing more than \$5,000 or major building expenses). Over a 28-year period, the library has ended on a negative balance only four times.

Reserves

Our account in the state Local Agency Investment Fund (LAIF) was established in March 1995. The balance as of June 1 is \$5,832,500.31. At the moment, funds held in LAIF are not subject to transfer, loan, impoundment, or seizure by the state.

Current Fiscal Year

Revenue was slightly higher than anticipated this year. In addition to better-than-expected filing fee revenue, the legislature provided \$90,527.41 in supplemental funding to offset expected losses from filing fee waivers. As of May 31, the library has an operating surplus of \$905,382.58 and a balance of approximately \$7,379,390.68 in the treasury. Revenues and expenditures as of May 31 are attached for reference.

Fiscal Year 2025-26

A draft budget follows. Budget amounts for the current fiscal year are included for context. Filing fee revenue has been steadily increasing, while return on investment has been declining slightly. Spending on the physical collection is expected to remain steady or even decrease as spending increases on electronic resources.

Budget FY 2025-26

Revenue	FY2025-26	FY2024-25
6610 Interest (on Cash)	\$ 230,000	\$ 232,818
7430 Court Filing Fees	3,148,426	3,027,332
7570 Library Services	3,000	2,500
7590 Fee-based Services	2,000	2,900
7670 Miscellaneous Revenue	10,500	10,000
TOTAL	\$3,393,926	\$3,275,550

Capital Income	FY2025-26	FY2024-25
6610 Interest (on Reserve)	\$ 226,000	\$ 226,282

Operating Expenditures	FY2025-26	FY2024-25
0101 Regular Salaries	\$1,363,468	\$1,294,932
0104 Annual Leave Payoff	26,672	20,336
0200 Retirement	149,342	141,979
0204 Executive Deferred Compensation	8,873	8,450
0206 Retiree Medical	12,511	13,153
0207 Health Reimbursement Accounts	24,585	23,985
0301 Unemployment Insurance	1,680	1,680
0304 Management Employee Insurance	5,036	8,363
0306 Health Insurance	187,197	257,126
0319 Unit Employee Insurance	7,488	7,488
0352 Worker's Compensation—General	4,000	4,000
0401 Medicare	24,820	23,513
0403 Optional Benefit Plan	11,500	11,500
0741 Telephone—Other	15,185	12,590
1100 Insurance	31,659	30,977
1300 Maintenance—Equipment	44,970	48,460
1400 Maintenance—Building	5,007	4,000
1402 Minor Alterations & Improvements	3,500	3,000
1600 Memberships	5,125	5,250
1700 Miscellaneous Expense	6,550	6,344
1800 Office Expense	24,934	12,357
1801 County Publishing	3,000	3,000
1802 Periodicals	242,263	227,670
1803 Postage	1,300	1,300
1809 Minor Equipment Control	11,095	12,164
1900 Professional & Specialty Services	38,900	16,900
1901 Databases	373,683	358,130
1909 Contracts	49,970	50,747
1911 CWCAP	16,362	15,150
1940 County IT Charges	6,309	11,055
2110 Short-Term Lease—Equipment	10,249	10,131
2400 Books	78,358	91,384
2600 Transportation & Travel—General	19,500	19,400
2601 Private Auto Mileage	500	500
2602 Garage Expense	200	200
2700 Transportation & Travel—Meetings	17,500	17,500
TOTAL	\$2,833,293	\$2,774,712

Capital Expenditures	FY2025-26	FY2024-25
4000 Equipment	\$ 19,513	\$ 36,476

Notes

Revenue

Interest (6610): The library draws interest on its funds in the county treasury and LAIF. As rates of return have been dropping slightly this calendar year, these are conservative estimates.

Court Filing Fees (7430): Filing fee revenue has been steadily increasing, despite legislative changes to the civil filing fee schedule. This estimate is based on trends observed over the last four years.

Library Services (7570): fines and book replacement charges. We anticipate roughly similar numbers as late returns, losses, and damages have been lower than in the past.

Fee-based Services (7590): document delivery and conference room rental. We began waiving document delivery fees at the start of the pandemic to encourage remote use of our services. We have continued that practice with low volume users of the service. Revenue from conference room rentals has declined slightly.

Miscellaneous Revenue (7670): used book sales, donations, vendor refunds, and photocopier commission.

Expenditures

Salaries (0101): this includes a 4% wage increase for unit staff under the library's Memorandum of Understanding (MOU) with the Orange County Employees Association (OCEA) and increases for the managers approved in April.

Annual Leave Payoff (0104): The Library's Personnel and Salary Resolution and its MOU with OCEA allow employees to request a payout of a specified amount of accrued annual leave each fiscal year, currently two increments of up to 50 hours each or one increment of up to 100.

Retirement (0200): We prepaid the entire FY 2025-26 employer contribution to the Orange County Employees Retirement System (OCERS) in January of this year to obtain a 7% prepayment discount. The current figure is based on estimates of both the contribution rates and the prepayment discount, as the OCERS board has not formally determined either.

Executive Deferred Compensation (0204): part of the director's compensation package.

Retiree Medical (0206) and Healthcare Reimbursement Accounts (0207): these reflect the decision to shift from the former retiree medical benefit to the new healthcare reimbursement plan. Line 0206 funds existing retirees and employees who elected to keep balances in the former plan. It is 0.9% of payroll. Line 0207 funds the current benefit at \$1,639 per employee per year.

Unemployment Insurance (0301): The library pays this at the start of the calendar year. This estimate is based on our current rate of 1.6% on the first \$7,000 of compensation per employee.

Management Employee Insurance (0304): All staff receive the county benefits package for medical, dental, and other insurances. This package is for non-represented staff and includes salary continuance, vision, dental, life, and AD&D insurances.

Health Insurance (0306): This estimate is based on the medical coverage employees chose for the 2025 calendar year. If anyone changes during open enrollment in the fall, costs will adjust.

Unit Employee Insurance (0319): This package, administered by OCEA, is for represented staff and includes dental, life, vision, and salary continuance insurances.

Workers Compensation (0352): The premium is based on our total payroll. The estimate is based on increases over the last four years since we switched providers.

Medicare (0401): includes Medicare for all employees and Social Security for an employee who waived OCERS membership.

Optional Benefit Plan (0403): This gives non-represented employees a lump sum which they may invest and/or receive as a taxable lump sum distribution.

Telephone—Other (0741): all internet and phone connections including backup lines. The slightly higher number this year includes the installation charge for an upgraded phone system and a new landline for the credit card terminal, which was installed on the county's recommendation to enhance security.

Insurance (1100): includes package insurance umbrella insurance, and directors and officers and employment practices liability insurance. This includes an estimated 5% increase for package insurance and slightly lower increases for umbrella and D&O.

Maintenance—Equipment (1300): includes computer hardware and software maintenance agreements and service contracts, along with estimated maintenance costs on compact shelving, the Lektriever microform storage systems, photocopiers, and other office equipment.

Maintenance—Building (1400): The county pays for custodial services and routine repairs. The library pays for repairs to the intrusion alarm and closed-circuit television systems; for pickup of hazardous, medical, and e-waste; and for any library-requested modifications outside the normal maintenance schedule.

Minor Alterations & Improvements (1402): an allowance for unexpected building modification work, e.g., adding an electrical outlet or card access point.

Memberships (1600): The library belongs to the Council of California County Law Librarians (CCCLL) and Califa, a non-profit corporation for library support services through which we receive discounts on supplies and some conference registrations. It also is an associate member of the Santiago Library System, a local public library consortium. The library pays dues to the American Association of Law Libraries and the Southern California Association of Law Libraries for five professional staff members.

Miscellaneous Expense (1700): includes interlibrary loan charges, technical training for network services staff, and general staff training.

Office Expense (1800): includes library supplies, general office supplies, signage, and personal protective equipment (PPE). The increase over last year reflects (1) increased costs for office supplies and (2) the library needing to replenish its stores of library supplies, e.g., labels and preservation materials, which were mostly exhausted toward the end of the current fiscal year.

County Publishing Services (1801): printed matter such as business cards and brochures. We expect to use their services more this year, as the product is good and the prices competitive.

Periodicals (1802): includes loose-leaf services, pocket parts, and other forms of supplementation, along with journals, newsletters, etc. The number allows for expected cost increases of around 6%.

Postage (1803): includes planned rate increases by the Postal Service.

Minor Equipment (1809): covers purchases of less than \$5000, including a replacement domain controller and electronic release system for our delivery doors.

Professional Services (1900): includes estimates for attorneys' fees, our share of the Treasurer/Tax Collector's expenses related to managing the investment pool and treasury funds, armored car and Pony Mail costs, and an allowance for employee inoculation at the county Health Care Agency, and the auditor's fees for our biennial audit.

Databases (1901): Westlaw, Lexis, Bloomberg Law, FastCase, CEB OnLAW, HeinOnline, LLMC Digital, Nolo Press and National Consumer Law Center e-books, Wolters Kluwer's VitalLaw database, Trellis, and various online library utilities. Price increases average 4%.

Contracts (1909): intrusion alarm monitoring and security guard service.

CWCAP (1911): the county's charge for accounting services and data system development. This is an internal estimate, as the county has not yet provided its estimates.

County IT Charges (1940): charges for remote access to the county's secured network and associated costs.

Rents & Leases—Equipment (2100): a postage meter and public copiers and related expenses. The cost of leasing copiers is offset by the library's full retention of all print and copy charges.

Books (2400): includes an estimated 6% average price increase from publishers.

Transportation & Travel—General (2600): covers validated parking, board meeting expenses, the December joint Board/Staff meeting, and monthly staff parking.

Private Auto Mileage (2601): Library policy allows employees authorized to use private vehicles in the performance of their duties to be reimbursed at the county rate for mileage driven.

Garage Expense (2602): Under the board's Personnel and Salary Resolution and MOU with OCEA, each employee may be reimbursed a set amount each month for parking expenses. In the past, this was used by staff to park closer to work a few days a month. With staff now parking in the lot adjacent to our building, we do not expect much use of this benefit.

Transportation and Travel—Meetings (2700): includes the negotiated educational reimbursement program, costs for the director to attend two CCCLL business meetings, costs to attend various local meetings, and a \$3,000 professional development allowance for each of the five professional librarians.

Equipment (4000): the capital line, or purchases over \$5,000. This includes the cost of a network redesign and upgrade, as approved by the board in May.

May 2025

Revenue	May	FYTD	Budget	% of BUD	BUD @ 11 MOS
6610 Interest (on Cash)	\$ 24,915.08	\$ 248,408.63	\$ 232,818.00	107%	\$ 213,416.50
7430 Court Filing Fees	312,073.68	3,082,945.38	3,027,332.30	102%	2,775,054.61
7570 Library Services	179.00	3,260.00	2,500.00	130%	2,291.67
7590 Fee-based Services	190.00	770.00	2,900.00	27%	2,658.33
7670 Miscellaneous Revenue	2,282.61	15,920.40	10,000.00	159%	9,166.67
TOTAL	\$ 339,640.37	\$ 3,351,304.41	\$ 3,275,550.30	102%	\$ 3,002,587.78

State Supplemental Funding	May	FYTD	Budget	% of BUD	BUD @ 11 MOS
6970 State, Other	\$ -	\$ 90,527.41	n/a	n/a	n/a

Operating Expenditures	May	FYTD	Budget	% of BUD	BUD @ 11 MOS
0101 Regular Salaries	\$ 100,156.87	\$ 1,146,783.91	\$ 1,294,931.9	89%	\$ 1,187,020.93
0104 Annual Leave Payoff	2,309.60	22,954.06	20,335.68	113%	18,641.04
0200 Retirement	-	139,835.66	141,978.78	98%	130,147.22
0204 Executive Deferred Compensation	650.00	7,444.23	8,450.00	88%	7,745.83
0206 Retiree Medical	845.67	11,359.29	13,152.68	86%	12,056.62
0207 Health Reimbursement Accounts	2,000.91	21,105.00	23,985.00	88%	21,986.25
0301 Unemployment Insurance	5,792.78	6,092.04	1,680.00	363%	1,540.00
0304 Management Employee Insurance	264.44	2,612.72	8,363.00	31%	7,666.09
0306 Health Insurance	14,351.32	162,599.04	257,126.42	63%	235,699.22
0319 Unit Employee Insurance	576.00	6,620.78	7,488.00	88%	6,864.00
0352 Worker's Compensation—General	-	3,889.00	4,000.00	97%	3,666.67
0401 Medicare	1,755.58	20,360.48	23,512.76	87%	21,553.37
0403 Optional Benefit Plan	-	11,500.00	11,500.00	100%	10,541.67
0450 Accrued Salary & Benefits	13,086.56	71,976.82	n/a	n/a	n/a
0741 Telephone—Other	1,179.79	11,433.64	12,590.04	91%	11,540.87
1100 Insurance	5,142.00	30,889.00	30,977.00	100%	28,395.58
1300 Maintenance—Equipment	1,083.86	23,205.04	48,460.18	48%	44,421.83
1400 Maintenance—Building	-	1,952.70	4,000.00	49%	3,666.67
1402 Minor Alterations & Improvements	-	3,109.53	3,000.00	104%	2,750.00
1600 Memberships	2,700.00	3,310.00	5,250.00	63%	4,812.50
1700 Miscellaneous Expense	-	2,122.00	6,343.50	33%	5,814.88
1800 Office Expense	154.58	16,245.21	12,356.77	131%	11,327.04
1801 County Publishing	-	-	3,000.00	0%	2,750.00
1802 Periodicals	23,264.96	214,458.30	227,670.03	94%	208,697.53
1803 Postage	-	414.00	1,300.00	32%	1,191.67
1809 Minor Equipment Controlled	2,678.17	6,443.22	12,163.83	53%	11,150.18
1900 Professional & Specialty Services	19.58	3,560.20	16,900.00	21%	15,491.67
1901 Databases	32,947.98	330,585.62	358,130.10	92%	328,285.93
1909 Contracts	4,162.57	43,000.07	50,746.60	85%	46,517.72
1911 CWCAP	-	15,846.00	15,150.00	105%	13,887.50
1940 County IT Charges	447.84	9,762.17	11,055.00	88%	10,133.75
2110 Short-Term Lease—Equipment	761.45	8,653.51	10,130.74	85%	9,286.51
2400 Books	6,746.32	67,567.21	91,384.14	74%	83,768.79
2600 Transportation & Travel—General	1,680.00	16,382.72	19,400.00	84%	17,783.33
2601 Private Auto Mileage	-	-	500.00	0%	458.33
2602 Garage Expense	20.00	23.00	200.00	0%	183.33
2700 Transportation & Travel—Meetings	-	1,825.66	17,500.00	10%	16,041.67
TOTAL	\$ 224,778.83	\$ 2,445,921.83	\$ 2,774,712.17	88%	\$ 2,543,486.16

Capital Income	May	FYTD	Budget	% of BUD	BUD @ 11 MOS
6610 Interest (on Reserve)	\$ -	\$ 259,608.82	\$ 226,281.74	115%	\$ 226,281.74

Capital Expenditures	May	FYTD	Budget	% of BUD	BUD @ 11 MOS
4000 Equipment	\$ -	\$ 37,054.52	\$ 36,475.86	102%	\$ 33,436.21



Orange County Public Law Library

515 North Flower Street
Santa Ana, CA 92703-2354
(714) 338-6790
www.ocpll.org

Brendan E. Starkey
Director

Hon. Glenn R. Salter, President
Hon. Michele Bell
Hon. William Claster
Hon. Robert A. Knox
Sherry L. Leysen, Esq.
Hon. Elizabeth G. Macias
Sup. Vicente F. Sarmiento

May 31, 2025

Assets

Current Assets

Operating Cash—County Treasury	\$ 7,379,390.68	
Petty Cash—Union Bank	29,491.73	
Local Agency Investment Fund (LAIF)		
Designated Reserve: Casualty Loss	\$ 500,000.00	
Designated Reserve: Employee Benefits	169,242.61	
Designated Reserve: Facility Needs	1,522,785.00	
Designated Reserve: Insurance	137,500.00	
Designated Reserve: Technology Upgrades	100,000.00	
Refundable Deposits	178,533.34	
Operating Reserve	3,224,439.36	
Total LAIF	5,832,500.31	
Total Current Assets		\$ 13,241,382.72

Fixed Assets

Books	\$ 8,837,234.04	
Equipment	3,379,909.29	
Total Fixed Assets		12,217,143.33

Total Assets

\$ 25,458,526.05

Liabilities

Current Liabilities

Accounts Payable	\$ -	
Payroll Payable	71,976.82	
Total Current Liabilities	\$ 71,976.82	

Noncurrent Liabilities

Employee Benefits	\$ 169,242.61	
Refundable Deposits	208,533.34	
Total Noncurrent Liabilities	377,775.95	
Total Liabilities		\$ 449,752.77

Capital

25,008,773.28

Total Liabilities and Capital

\$ 25,458,526.05

The Board of Trustees established reserve funds to ensure long-term financial stability and orderly provision of services. These provide for replacement of equipment, expansion of the existing facility, earthquake self-insurance, and other future capital requirements. The library does not charge depreciation.

May 2025

Revenue	May	FYTD	Budget	% of BUD	BUD @ 11 MOS
6610 Interest (on Cash)	\$ 24,915.08	\$ 248,408.63	\$ 232,818.00	107%	\$ 213,416.50
7430 Court Filing Fees	312,073.68	3,082,945.38	3,027,332.30	102%	2,775,054.61
7570 Library Services	179.00	3,260.00	2,500.00	130%	2,291.67
7590 Fee-based Services	190.00	770.00	2,900.00	27%	2,658.33
7670 Miscellaneous Revenue	2,282.61	15,920.40	10,000.00	159%	9,166.67
TOTAL	\$ 339,640.37	\$ 3,351,304.41	\$ 3,275,550.30	102%	\$ 3,002,587.78

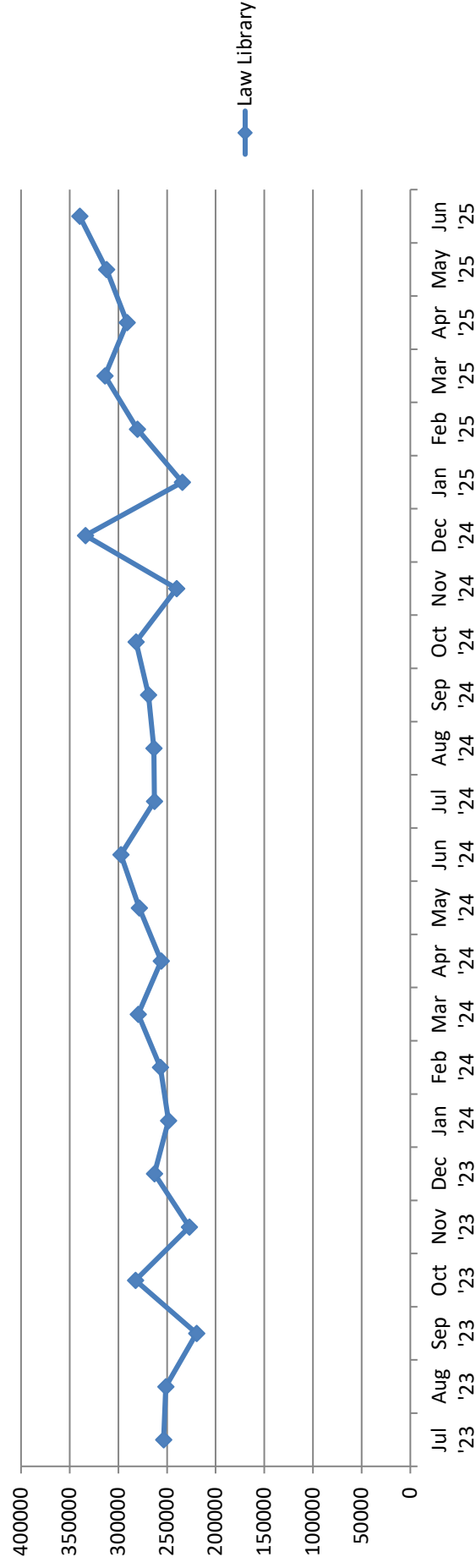
State Supplemental Funding	May	FYTD	Budget	% of BUD	BUD @ 11 MOS
6970 State, Other	\$ -	\$ 90,527.41	n/a	n/a	n/a

Operating Expenditures	May	FYTD	Budget	% of BUD	BUD @ 11 MOS
0101 Regular Salaries	\$ 100,156.87	\$ 1,146,783.91	\$ 1,294,931.9	89%	\$ 1,187,020.93
0104 Annual Leave Payoff	2,309.60	22,954.06	20,335.68	113%	18,641.04
0200 Retirement	-	139,835.66	141,978.78	98%	130,147.22
0204 Executive Deferred Compensation	650.00	7,444.23	8,450.00	88%	7,745.83
0206 Retiree Medical	845.67	11,359.29	13,152.68	86%	12,056.62
0207 Health Reimbursement Accounts	2,000.91	21,105.00	23,985.00	88%	21,986.25
0301 Unemployment Insurance	5,792.78	6,092.04	1,680.00	363%	1,540.00
0304 Management Employee Insurance	264.44	2,612.72	8,363.00	31%	7,666.09
0306 Health Insurance	14,351.32	162,599.04	257,126.42	63%	235,699.22
0319 Unit Employee Insurance	576.00	6,620.78	7,488.00	88%	6,864.00
0352 Worker's Compensation—General	-	3,889.00	4,000.00	97%	3,666.67
0401 Medicare	1,755.58	20,360.48	23,512.76	87%	21,553.37
0403 Optional Benefit Plan	-	11,500.00	11,500.00	100%	10,541.67
0450 Accrued Salary & Benefits	13,086.56	71,976.82	n/a	n/a	n/a
0741 Telephone—Other	1,179.79	11,433.64	12,590.04	91%	11,540.87
1100 Insurance	5,142.00	30,889.00	30,977.00	100%	28,395.58
1300 Maintenance—Equipment	1,083.86	23,205.04	48,460.18	48%	44,421.83
1400 Maintenance—Building	-	1,952.70	4,000.00	49%	3,666.67
1402 Minor Alterations & Improvements	-	3,109.53	3,000.00	104%	2,750.00
1600 Memberships	2,700.00	3,310.00	5,250.00	63%	4,812.50
1700 Miscellaneous Expense	-	2,122.00	6,343.50	33%	5,814.88
1800 Office Expense	154.58	16,245.21	12,356.77	131%	11,327.04
1801 County Publishing	-	-	3,000.00	0%	2,750.00
1802 Periodicals	23,264.96	214,458.30	227,670.03	94%	208,697.53
1803 Postage	-	414.00	1,300.00	32%	1,191.67
1809 Minor Equipment Controlled	2,678.17	6,443.22	12,163.83	53%	11,150.18
1900 Professional & Specialty Services	19.58	3,560.20	16,900.00	21%	15,491.67
1901 Databases	32,947.98	330,585.62	358,130.10	92%	328,285.93
1909 Contracts	4,162.57	43,000.07	50,746.60	85%	46,517.72
1911 CWCAP	-	15,846.00	15,150.00	105%	13,887.50
1940 County IT Charges	447.84	9,762.17	11,055.00	88%	10,133.75
2110 Short-Term Lease—Equipment	761.45	8,653.51	10,130.74	85%	9,286.51
2400 Books	6,746.32	67,567.21	91,384.14	74%	83,768.79
2600 Transportation & Travel—General	1,680.00	16,382.72	19,400.00	84%	17,783.33
2601 Private Auto Mileage	-	-	500.00	0%	458.33
2602 Garage Expense	20.00	23.00	200.00	0%	183.33
2700 Transportation & Travel—Meetings	-	1,825.66	17,500.00	10%	16,041.67
TOTAL	\$ 224,778.83	\$ 2,445,921.83	\$ 2,774,712.17	88%	\$ 2,543,486.16

Capital Income	May	FYTD	Budget	% of BUD	BUD @ 11 MOS
6610 Interest (on Reserve)	\$ -	\$ 259,608.82	\$ 226,281.74	115%	\$ 226,281.74

Capital Expenditures	May	FYTD	Budget	% of BUD	BUD @ 11 MOS
4000 Equipment	\$ -	\$ 37,054.52	\$ 36,475.86	102%	\$ 33,436.21

Law Library Filing Fee Income



Estimated Number of Payments = (Total Remittance Divided by Fee Per Filing)					10-Jun-25
County: Orange					
Collection Month: April 2025					
Code Section	Abbreviated Fee Title	Fee Amount	Fee Distribution Amount	Amount Remitted	Estimated Number of Payments
B&P 6322.1(c); cross-ref. GC 70613(b) & GC 70614(b)	Fees associated with rows 1 and 2 prior to SB 1407 amendments (Refer to the "Crosswalk of Related TC-145 Rows" tables to identify the correct row to report fees incurred in other time periods).	\$165.00	\$8	\$0.00	-
CCP 116.230(d)(2); CCP 116.221	Small Claims Amended <=\$5,000 to >\$5,000	\$25.00	\$2	\$2.00	1
GC 70670(a)	Family Law First Paper	\$350.00	\$35	\$0.00	-
GC 70653	Appointment of Conservator	\$350.00	\$35	\$0.00	-
GC 70613(a) CCP 1161.2	Limited >\$10K <=\$25K Unlawful Detainer	\$340.00	\$35	\$0.00	-
GC 70621(a)(1)	Appeal - Limited Cases	\$325.00	\$35	\$0.00	-
Lab. 98.2; cross-ref. GC 70611 70602.5 70602.6	Appeal of Labor Commission Decision	\$435.00	\$35	\$35.00	1
GC 70658 70602.5 70602.6	Subsequent Papers	\$435.00	\$35	\$4,443.60	126.96
GC 70670(a) 70602.5 70602.6	Family Law First Paper	\$435.00	\$35	\$1,965.01	56.143
GC 70613(a) CCP 1161.2	Limited >\$10K <=\$25K Unlawful Detainer	\$345.00	\$35	\$0.00	-
GC 70654; GC 70656; GC 70658	Fees associated with rows 65, 67 and 69 prior to SB 1407 amendments (Refer to the "Crosswalk of Related TC-145 Rows" tables to identify the correct row to report fees incurred in other time periods).	\$180.00	\$35	\$0.00	-
CCP 116.230(d)(3); CCP 116.221	Small Claims Amended <= \$1,500 to >\$5,000	\$45.00	\$2	\$0.00	-
Prob. 7660	Petition for Summary Probate	\$200.00	\$35	\$0.00	-
H&S 103470	Petition - Birth, Death, Marriage Record	\$200.00	\$35	\$0.00	-
GC 70613(b) CCP 1161.2	Fees associated with row 31 prior to SB 1407 amendments (Refer to the "Crosswalk of Related TC-145 Rows" tables to identify the correct row to report fees incurred in other time periods).	\$195.00	\$35	\$0.00	-
GC 70656	Petition Set Aside Estate	\$200.00	\$35	\$0.00	-
GC 70611	Unlimited Civil Filing	\$355.00	\$35	\$0.00	-
GC 70654	Appointment of Guardians	\$205.00	\$35	\$0.00	-
GC 70621(a)(1)	Appeal - Limited Cases	\$330.00	\$35	\$0.00	-
GC 70652	Probate - Internal Affairs	\$355.00	\$35	\$0.00	-
GC 70653	Appointment of Conservator	\$355.00	\$35	\$0.00	-
GC 70613(b) 70602.5 CCP 1161.2	Limited \$10,000 Unlawful Detainer	\$240.00	\$35	\$19,139.40	546.84
GC 70611 70602.5	Unlimited Civil Filing	\$395.00	\$35	\$0.00	-
GC 70650(a) 70602.5 70602.6	First petition for letters of administration or letters testamentary, or the first petition for special letters of administration with the powers of a general personal representative pursuant to Section 8545 of the Probate Code (Refer to the "Crosswalk of Related TC-145 Rows" tables to identify the correct row to report fees incurred in other time periods).	\$435.00	\$35	\$3,918.60	111.96
GC 70670(b)	Fees associated with row 73 prior to SB 1407 amendments (Refer to the "Crosswalk of Related TC-145 Rows" tables to identify the correct row to report fees incurred in other time periods).	\$320.00	\$35	\$0.00	-
Lab. 98.2; cross-ref. GC 70611	Appeal of Labor Commission Decision	\$350.00	\$35	\$0.00	-
GC 70611	Unlimited Civil Filing	\$350.00	\$35	\$0.00	-
GC 70621(a)(2)	Writ petition in a limited civil case (amounts over \$10,000) (Refer to the "Crosswalk of Related TC-145 Rows" tables to identify the correct row to report fees incurred in other time periods).	\$325.00	\$35	\$0.00	-
GC 70614(a)	Limited Response >\$10K <=\$25K	\$325.00	\$35	\$0.00	-
GC 70621(b)	Writ petition in a limited civil case (amount up to \$10,000) (Refer to the "Crosswalk of Related TC-145 Rows" tables to identify the correct row to report fees incurred in other time periods).	\$200.00	\$35	\$0.00	-
GC 70613(b) CCP 1161.2	Limited \$10,000 Unlawful Detainer	\$215.00	\$35	\$0.00	-
Veh. 14607.6(e)(4)	Petition for Vehicle Forfeiture	\$100.00	\$35	\$0.00	-
H&S 103470	Petition - Birth, Death, Marriage Record	\$205.00	\$35	\$0.00	-
GC 70621(b)	Appeal - Limited Cases	\$205.00	\$35	\$0.00	-
GC 70670(c) 70602.5	Family Law Response	\$395.00	\$35	\$0.00	-
GC 70614(b) 70602.5	Limited Response \$10,000	\$225.00	\$35	\$7,117.60	203.36
Lab. 98.2; cross-ref. GC 70611 70602.5	Appeal of Labor Commission Decision	\$395.00	\$35	\$0.00	-
GC 70670(d) 70602.5 70602.6	Marriage Dissolution Response	\$435.00	\$35	\$2,688.31	76.809
GC 70650(b) (c) 70602.5 70602.6	Probate Petitions or Objections	\$435.00	\$35	\$3,251.50	92.9
GC 70613(a) 70602.5	Limited >\$10K <=\$25K	\$370.00	\$35	\$38,705.80	1,105.88
GC 70652 70602.5 70602.6	Probate - Internal Affairs	\$435.00	\$35	\$280.00	8
GC 70651 70602.5 70602.6	Probate - Opposition to Petition	\$435.00	\$35	\$69.30	1.98
GC 70613(b); GC 70614(b)	Fees associated with rows 30 and 33 prior to SB 1407 amendments (Refer to the "Crosswalk of Related TC-145 Rows" tables to identify the correct row to report fees incurred in other time periods).	\$180.00	\$35	\$0.00	-
GC 70611; GC 70612; GC 70670(a) (c) (d); Lab. 98.2	Fees associated with rows 26, 27, 72, 74, 75 and 84 prior to SB 1407 amendments (Refer to the "Crosswalk of Related TC-145 Rows" tables to identify the correct row to report fees incurred in other time periods).	\$320.00	\$35	\$0.00	-
GC 70670(c)	Family Law Response	\$350.00	\$35	\$0.00	-
GC 70658	Subsequent Papers	\$350.00	\$35	\$0.00	-
GC 70655	First Papers - Other Probate	\$350.00	\$35	\$0.00	-
GC 70621(b)	Appeal - Limited Cases	\$200.00	\$35	\$0.00	-
GC 70613(b)	Limited \$10,000	\$205.00	\$35	\$0.00	-

B&P 6322.1(c); cross-ref. GC 70613(b)	Limited \$5,000	\$181.00	\$8	\$5,208.00	651
B&P 6322.1(c); cross-ref. GC 70614(b)	Limited Response \$5,000	\$181.00	\$8	\$103.52	12.94
GC 70613(b) CCP 1161.2	Limited \$10,000 Unlawful Detainer	\$220.00	\$35	\$0.00	-
H&S 103470 GC 70602.5	Petition - Birth, Death, Marriage Record	\$225.00	\$35	\$69.30	1.98
GC 70621(a)(2)	Writ petition in a limited civil case (amount over \$10,000) (Refer to the "Crosswalk of Related TC-145 Rows" tables to identify the correct row to report fees incurred in other time periods).	\$330.00	\$35	\$0.00	-
GC 70613(b) 70602.5	Limited \$10,000	\$225.00	\$35	\$60,340.00	1,724.00
GC 70670(a) 70602.5	Family Law First Paper	\$395.00	\$35	\$0.00	-
GC 70614(a) 70602.5	Limited Response >\$10K <=\$25K	\$370.00	\$35	\$6,843.90	195.54
GC 70658 70602.5	Subsequent Papers	\$395.00	\$35	\$0.00	-
GC 70652 70602.5	Probate - Internal Affairs	\$395.00	\$35	\$0.00	-
GC 70611 70602.5 70602.6	Unlimited Civil Filing	\$435.00	\$35	\$65,525.37	1,872.15
GC 70655 70602.5 70602.6	First Papers - Other Probate	\$435.00	\$35	\$5,317.20	151.92
GC 70651	Probate - Opposition to Petition	\$350.00	\$35	\$0.00	-
GC 70650(b) (c)	Probate Petitions or Objections	\$350.00	\$35	\$0.00	-
B&P 6322.1(c); cross-ref. GC 70613(b)	Limited \$5,000	\$176.00	\$8	\$0.00	-
GC 70654	Appointment of Guardians	\$200.00	\$35	\$0.00	-
GC 70613(b)	Limited \$10,000	\$200.00	\$35	\$0.00	-
GC 70621	Appeal - Limited Cases	\$100.00	\$35	\$0.00	-
GC 70614(a)	Limited Response >\$10K <=\$25K	\$330.00	\$35	\$0.00	-
GC 70651	Probate - Opposition to Petition	\$355.00	\$35	\$0.00	-
Prob. 7660	Petition for Summary Probate	\$205.00	\$35	\$0.00	-
GC 70658	Subsequent Papers	\$355.00	\$35	\$0.00	-
GC 70650(b) (c) 70602.5	Probate Petitions or Objections	\$395.00	\$35	\$0.00	-
GC 70613(a) CCP 1161.2	Fees associated with row 29 prior to SB 1407 amendments (Refer to the "Crosswalk of Related TC-145 Rows" tables to identify the correct row to report fees incurred in other time periods).	\$315.00	\$35	\$0.00	-
GC 70621(a)	Fees associated with rows 112 and 113 prior to SB 1407 amendments (Refer to the "Crosswalk of Related TC-145 Rows" tables to identify the correct row to report fees incurred in other time periods).	\$300.00	\$35	\$0.00	-
GC 70621(b); H&S 103470; Prob. 7660	Fees associated with rows 82, 92, 114 and 115 prior to SB 1407 amendments. This fee for GC 70621(b) was in effect only between January 1, 2008 and December 31, 2008 (Refer to the "Crosswalk of Related TC-145 Rows" tables to identify the correct row to report fees incurred in other time periods).	\$180.00	\$35	\$0.00	-
GC 70650(a) (c) (d); GC 70651; GC 70652; GC 70653; GC 70655	Fees associated with rows 52, 61, 62, 63, 64 and 66 prior to SB 1407 amendments (Refer to the "Crosswalk of Related TC-145 Rows" tables to identify the correct row to report fees incurred in other time periods).	\$320.00	\$35	\$0.00	-
CCP 116.230(b)(3); CCP 116.221	Small Claims >\$5,000	\$75.00	\$2	\$602.87	301.435
GC 70613(a)	Limited >\$10K <=\$25K	\$325.00	\$35	\$0.00	-
GC 70670(d)	Marriage Dissolution Response	\$350.00	\$35	\$0.00	-
CCP 116.230(d)(1)	Small Claims Amended <= \$1,500 to <= \$5,000	\$20.00	\$2	\$0.00	-
GC 70670(b)	Marriage Dissolution - First Paper	\$355.00	\$35	\$0.00	-
GC 70612	Unlimited Civil Filing Response	\$355.00	\$35	\$0.00	-
GC 70650(a)	First petition for letters of administration or letters testamentary, or the first petition for special letters of administration with the powers of a general personal representative pursuant to Section 8545 of the Probate Code (Refer to the "Crosswalk of Related TC-145 Rows" tables to identify the correct row to report fees incurred in other time periods).	\$355.00	\$35	\$0.00	-
GC 70670(a)	Family Law First Paper	\$355.00	\$35	\$0.00	-
GC 70653 70602.5	Appointment of Conservator	\$395.00	\$35	\$0.00	-
GC 70654 70602.5	Appointment of Guardians	\$225.00	\$35	\$242.20	6.92
GC 70621(a)(1) 70602.5	Appeal - Limited Cases	\$370.00	\$35	\$0.00	-
GC 70621(b) 70602.5	Appeal - Limited Cases	\$225.00	\$35	\$0.00	-
GC 70621(b) 70602.5	Writ petition in a limited civil case (amount up to \$10,000) (Refer to the "Crosswalk of Related TC-145 Rows" tables to identify the correct row to report fees incurred in other time periods).	\$225.00	\$35	\$0.00	-
GC 70650(a) 70602.5	First petition for letters of administration or letters testamentary, or the first petition for special letters of administration with the powers of a general personal representative pursuant to Section 8545 of the Probate Code (Refer to the "Crosswalk of Related TC-145 Rows" tables to identify the correct row to report fees incurred in other time periods).	\$395.00	\$35	\$0.00	-
GC 70655 70602.5	First Papers - Other Probate	\$395.00	\$35	\$0.00	-
GC 70613(a)	Limited >\$10K <=\$25K	\$330.00	\$35	\$0.00	-
GC 70650(a)	First petition for letters of administration or letters testamentary, or the first petition for special letters of administration with the powers of a general personal representative pursuant to Section 8545 of the Probate Code (Refer to the "Crosswalk of Related TC-145 Rows" tables to identify the correct row to report fees incurred in other time periods).	\$350.00	\$35	\$0.00	-
GC 70652	Probate - Internal Affairs	\$350.00	\$35	\$0.00	-
CCP 116.760	Appeal - Small Claims Court	\$75.00	\$35	\$416.50	11.9
GC 70614(b)	Limited Response \$10,000	\$205.00	\$35	\$0.00	-
GC 70655	First Papers - Other Probate	\$355.00	\$35	\$0.00	-

GC 70650(b) (c)	Probate Petitions or Objections	\$355.00	\$35	\$0.00	-
GC 70670(d)	Marriage Dissolution Response	\$355.00	\$35	\$0.00	-
GC 70656	Petition Set Aside Estate	\$205.00	\$35	\$0.00	-
Lab. 98.2; cross-ref. GC 70611	Appeal of Labor Commission Decision	\$355.00	\$35	\$0.00	-
GC 70621(a)(2) 70602.5	Writ petition in a limited civil case (amount over \$10,000) (Refer to the "Crosswalk of Related TC-145 Rows" tables to identify the correct row to report fees incurred in other time periods).	\$370.00	\$35	\$35.00	1
GC 70613(a); GC 70614(a)	Fees associated with rows 28 and 32 prior to SB 1407 amendments (Refer to the "Crosswalk of Related TC-145 Rows" tables to identify the correct row to report fees incurred in other time periods).	\$300.00	\$35	\$0.00	-
B&P 6322.1(c); cross-ref. GC 70614(b)	Limited Response \$5,000	\$176.00	\$8	\$0.00	-
GC 70670(b)	Marriage Dissolution - First Paper	\$350.00	\$35	\$0.00	-
GC 70612	Unlimited Civil Filing Response	\$350.00	\$35	\$0.00	-
GC 70614(b)	Limited Response \$10,000	\$200.00	\$35	\$0.00	-
GC 70670(c)	Family Law Response	\$355.00	\$35	\$0.00	-
GC 70621(b)	Writ petition in a limited civil case (amount up to \$10,000) (Refer to the "Crosswalk of Related TC-145 Rows" tables to identify the correct row to report fees incurred in other time periods).	\$205.00	\$35	\$0.00	-
GC 70670(d) 70602.5	Marriage Dissolution Response	\$395.00	\$35	\$0.00	-
GC 70670(b) 70602.5	Marriage Dissolution - First Paper	\$395.00	\$35	\$0.00	-
GC 70612 70602.5	Unlimited Civil Filing Response	\$395.00	\$35	\$0.00	-
GC 70613(a) 70602.5 CCP 1161.2	Limited >\$10K <=\$25K Unlawful Detainer	\$385.00	\$35	\$6,786.50	193.9
GC 70656 70602.5	Petition Set Aside Estate	\$225.00	\$35	\$0.00	-
GC 70653 70602.5 70602.6	Appointment of Conservator	\$435.00	\$35	\$803.60	22.96
GC 70670(c) 70602.5 70602.6	Family Law Response	\$435.00	\$35	\$2,217.59	63.36
GC 70670(b) 70602.5 70602.6	Marriage Dissolution - First Paper	\$435.00	\$35	\$22,923.30	654.951
GC 70651 70602.5	Probate - Opposition to Petition	\$395.00	\$35	\$0.00	-
GC 70612 70602.5 70602.6	Unlimited Civil Filing Response	\$435.00	\$35	\$80,737.30	2,306.78
of Orange Total				\$339,788.27	10,505.57

Submitted Warrant Lists Summary
May 2025

5/5/2025	U.S. Bank	\$157.26	Purchasing card payment
	U.S. Bank	\$150.00	Travel card payment
5/7/2025	Thomson Reuters-West	\$6,047.88	Monthly Westlaw access
	Sharp Electronics Corp.	\$112.11	Photocopier maintenance
	Matthew Bender & Co.	\$46.70	One title
	S&L International	\$712.80	Software license and support annual renewal
	Orange County Public Law Library	\$16,351.02	Petty cash reimbursement
5/15/2025	Dell Marketing L.P.	\$2,678.17	Replacement server
	Capitol Enquiry	\$26.98	One title
	James Publishing	\$378.68	Two subscription renewals
	The Alpha & Omega Group Security	\$4,162.57	Security guard service
	Regents of UC-CEB	\$3,459.77	Two titles and six updates
5/22/2025	Thomson Reuters-West	\$16,630.14	Monthly library plan payment
	Sharp Electronics Corp.	\$71.33	Photocopier maintenance
	Practising Law Institute	\$267.33	One update
	Matthew Bender & Co.	\$9,524.30	LexisNexis Digital Library
	William S. Hein & Co.	\$337.89	One title and one update
	American Bar Association	\$875.71	Eight titles
	Midwest Library Service	\$20.62	One title
	James Publishing	\$189.34	One update
	Daily Journal Corp.	\$326.00	One annual renewal
	Regents of UC-CEB	\$1,716.77	Two titles and two updates

LIBRARY PETTY CASH REIMBURSEMENT LIST

Orange County Public Law Library
515 N. Flower St.
Santa Ana, CA 92703-2354

May 5, 2025

VENDOR	CODE	AMOUNT
CCCLL	1600	\$2,700.00
Brendan Starkey	2602	\$20.00
AT&T	0741	\$66.29
Sue Wang	9130	\$100.00
Aztec Leasing, Inc.	2110	\$761.45
Sunanda Panday	9130	\$100.00
AT&T	0741	\$92.25
AT&T	0741	\$505.38
Charter Communications	0741	\$319.99
CA Dept of Tax and Fee Admin.	1802-5008	\$88.00
	2400-2407	\$377.00
	1800	\$90.00
AT&T	0741	\$63.30
AT&T	0741	\$132.58
SullivanCurtisMonroe	1100	\$5,142.00
EDD	0301	\$5,792.78
	0301	\$5,792.78
	0741	\$1,179.79
	1100	\$5,142.00
	1600	\$2,700.00
	1800	\$90.00
	1802-5008	\$88.00
	2110	\$761.45
	2400-2407	\$377.00
	2602	\$20.00
	9130	\$200.00
TOTAL		\$16,351.02

**ORANGE COUNTY PUBLIC LAW LIBRARY
CAL CARD**

Month of April 2025 - May 2025

P-CARD LOG

Card Holder	Date of Purchase	Vendor's Name	Description of Merchandise	Amount Billed
Brendan Starkey		No Activity		
Kelsey Chrisley	4/26/25	Pitney Bowes	Ink for Postage Meter	\$ 209.43
	4/29/25	eBay.com	Replacement Book	\$ 72.65
	4/29/25	Amazon.com	Office Supplies	\$ 220.57
	4/29/25	Amazon.com	Battery for UPS Unit	\$ 218.49
	5/6/25	Amazon.com	Trash Cans for Conference Room	\$ 34.96
	5/7/25	Amazon.com	Office Supplies	\$ 16.37
	5/7/25	Amazon.com	Pen Scanners	\$ 387.80
	5/7/25	Amazon.com	Keyboard	\$ 134.37
	5/10/25	Schneider IT.com	APC Replacement Battery	\$ 345.26
	5/16/25	Amazon.com	Air Duster Cleaner	\$ 74.44
	5/19/25	Amazon.com	Copy Printer Paper	\$ 163.83
Scott Enke		No Activity		
			Total	\$ 1,878.17

TRAVEL CARD LOG

Card Holder	Date of Purchase	Vendor's Name	Description of Merchandise	Amount Billed
Brendan Starkey	5/21/25	Ralphs	Board Meeting Lunch Supplies	\$ 41.68
	5/21/25	Corner Bakery	Board Meeting Lunch	\$ 145.00
Kelsey Chrisley		No Activity		
Scott Enke		No Activity		
			Total	\$ 186.68

Building & Security Event Log

Date	Time	Event	Response
6/09/2025	4:05 p.m.	The library closed early due to a rapidly increasing number of law enforcement personnel in riot gear around the neighboring federal building.	The library opened as usual on 6/10.
6/12/2025	4:14 p.m.	Security guard directed a patron using a public computer to pull up his shorts.	Man complied and left the building.



Orange County Public Law Library

515 North Flower Street
Santa Ana, CA 92703-2354
(714) 338-6790
www.ocpll.org

Brendan E. Starkey
Director

Hon. Glenn R. Salter, President
Hon. Michele Bell
Hon. William Claster
Hon. Robert A. Knox
Sherry L. Leysen, Esq.
Hon. Elizabeth G. Macias
Sup. Vicente F. Sarmiento

RECENT ACQUISITIONS

Age discrimination in employment -- Law and legislation -- United States -- Legal research.

GEN4: KF3465.A1 F57 2025

[Age discrimination: a legal research guide](#). Joel Fishman, Marilyn Howe. Getzville, New York : William S. Hein & Co., Inc., 2025.

Artificial intelligence -- Law and legislation -- United States.

GEN4: KF390.5.C6 C539 2025

[Think like a lawyer about ... artificial intelligence](#). Theodore F. Claypoole. Chicago, Illinois: American Bar Association, Business Law Section, 2025.

Cancer -- Patients -- Legal status, laws, etc. -- United States.

GEN4: KF3470.5 B79 2025

[Cancer rights law: a tool for effective navigation](#). Second edition. Monica Fawzy Bryant and Joanna Fawzy Doran. Chicago, Illinois: American Bar Association, Health Law Section, 2025.

Chemicals -- Law and legislation -- United States.

GEN4: KF3958 .B474 2025

[Chemical product law and supply chain stewardship: a guide to new TSCA](#). Lynn L. Bergeson, editor. Chicago, Illinois: American Bar Association, Environment, Energy and Resources Section, 2025.

Communication in law -- California -- Handbooks, manuals, etc.

GEN3: KFC77 .C3552

[California client communications manual: sample letters and forms](#). Oakland, California: CEB, Continuing Education of the Bar -- California, 2025-

Construction contracts -- United States.

GEN4: KF902 .R47 2025

[Representing the project owner: a construction lawyer's guide](#). Anatoly M. Darov, Sanjay Kurian, and Kristen Sherwin, editors. Chicago, Illinois: American Bar Association, Forum on Construction Law, 2025.

Corporation law -- California.

GEN3: KFC345 .U542

[Understanding fiduciary duties in business entities](#). 2025 ed. Oakland, California: CEB, Continuing Education of the Bar -- California, 2025-

Evidence (Law) -- United States.

GEN4: KF8935 .I45 2025

[Evidentiary foundations](#). Thirteenth edition. Edward Imwinkelried. New York: LexisNexis, 2025.

Evidence, Expert -- United States.

GEN4: KF8968.25 .S3922

[Engineering evidence](#). Fourth edition. [Egan, MN]: Thomson Reuters, 2025-

Inventions -- Marketing.

GENA: T339 .M37 2025

[Marketing your invention, product, or journey](#). Fourth edition. David D. Postolski, [editor]. Chicago, Illinois: American Bar Association, Intellectual Property Law Section, 2025.

Labor laws and legislation -- California.

GEN3: KFC556 .C352

[California practice guide. Employment litigation](#). 2025 ed. [North Hollywood, California]: TRG, The Rutter Group, a division of Thomson Reuters, 2025-

Lawyers -- United States -- Marketing.

GEN4: KF315 .S43 2025

[Think like a lawyer, act like an entrepreneur](#). Stephen E. Seckler. Chicago, Illinois: American Bar Association, Solo, Small Firm and General Practice Section, 2025.

Mutual funds -- Law and legislation -- United States.

GEN4: KF1078 .R67 2025

[Investment company determination under the 1940 Act: exemptions and exceptions](#). Third edition. Robert H. Rosenblum, Benjamin D. Rosenblum. Chicago, Illinois: American Bar Association, Business Law Section, 2025.

Nursing homes -- Law and legislation -- United States.

GEN4: KF3826.N8 O74 2025

[Litigating the nursing home case](#). Third edition. James T. O'Reilly and Mark Tassone. Chicago, Illinois: American Bar Association, Senior Lawyers Division, 2025.

Patent suits -- United State.

GEN4: KF3155 .P37 2025

[Patent litigation strategies handbook](#). Fifth edition. William P. Atkins and Deborah E. Fishman, editors. Chicago, Illinois: American Bar Association, Intellectual Property Law Section, 2025.

Sports -- Law and legislation -- United States.

GEN4: KF3989 .L3822

[Law of professional and amateur sports.](#) 2025 ed. Eagan, MN: Thomson Reuters, 2025-